



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF HORICON - WATER UTILITY

Principal Office: 404 EAST LAKE STREET  
HORICON, WI 53032

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CITY OF HORICON - WATER UTILITY

**Utility Address:** 404 EAST LAKE STREET  
HORICON, WI 53032

**When was utility organized?** 1/1/1912

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR DAVID J PASEWALD

**Title:** CITY CLERK - TREASURER

**Office Address:**

404 E. LAKE STREET  
HORICON, WI 53032

**Telephone:** (920) 485 - 3500

**Fax Number:** (920) 485 - 3503

**E-mail Address:** clerkhoricon@charterinternet.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** RON SCHROEDER

**Title:** ACCOUNTANT

**Office Address:** VIRCHOW KRAUSE

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2673

**Fax Number:** (608) 249 - 8532

**E-mail Address:** rschroeder@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** JAMES GRIGG

**Title:** CHAIRMAN, PUBLIC WORKS COMMITTEE

**Office Address:**

404 E. LAKE STREET  
HORICON, WI 53032

**Telephone:** (920) 485 - 3500

**Fax Number:** (920) 485 - 3503

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2673**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 3/3/2006**Period covered by most recent audit:** 2005

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**Names and titles of utility management including manager or superintendent:**

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**Name:** DAVE MAGNUSSEN**Title:** UTILITY SUPERVISOR**Office Address:**

404 E. LAKE STREET  
HORICON, WI 53032

**Telephone:** (920) 485 - 3544**Fax Number:** (920) 485 - 3503**E-mail Address:** hwwtp@powerweb.net

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**Name of utility commission/committee:** Public Works and Development Committee

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**Names of members of utility commission/committee:**

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JERRY BILLINGTON

JAMES GRIGG, CHARIMAN

DONALD SCHWANKE, SR

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**Is sewer service rendered by the utility?** NO

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:** 

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    ) -

**Fax Number:** (    ) -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

Midwest Contract Operations, Inc. no longer provides water operating services to the department.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	638,170	616,336	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	258,402	239,483	<b>2</b>
Depreciation Expense (403)	91,483	84,029	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	79,015	81,235	<b>5</b>
<b>Total Operating Expenses</b>	<b>428,900</b>	<b>404,747</b>	
<b>Net Operating Income</b>	<b>209,270</b>	<b>211,589</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>209,270</b>	<b>211,589</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	18,159	7,210	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	37,516	<b>11</b>
<b>Total Other Income</b>	<b>18,159</b>	<b>44,726</b>	
<b>Total Income</b>	<b>227,429</b>	<b>256,315</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(5,093)	(5,093)	<b>12</b>
Other Income Deductions (426)	7,204	6,923	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>2,111</b>	<b>1,830</b>	
<b>Income Before Interest Charges</b>	<b>225,318</b>	<b>254,485</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	56,352	58,602	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,324	3,324	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	13,461	14,942	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>73,137</b>	<b>76,868</b>	
<b>Net Income</b>	<b>152,181</b>	<b>177,617</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,821,028	1,648,985	<b>20</b>
Balance Transferred from Income (433)	152,181	177,617	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	5,574	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,973,209</b>	<b>1,821,028</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	638,170		638,170	1
<b>Total (Acct. 400):</b>	<b>638,170</b>	<b>0</b>	<b>638,170</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	258,402		258,402	2
<b>Total (Acct. 401-402):</b>	<b>258,402</b>	<b>0</b>	<b>258,402</b>	
<b>Depreciation Expense (403):</b>				
Derived	91,483		91,483	3
<b>Total (Acct. 403):</b>	<b>91,483</b>	<b>0</b>	<b>91,483</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	79,015		79,015	5
<b>Total (Acct. 408):</b>	<b>79,015</b>	<b>0</b>	<b>79,015</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>209,270</b>	<b>0</b>	<b>209,270</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	18,159	0	18,159 11
<b>Total (Acct. 419):</b>	<b>18,159</b>	<b>0</b>	<b>18,159</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>18,159</b>	<b>0</b>	<b>18,159</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(5,093)		(5,093) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(5,093)</b>	<b>0</b>	<b>(5,093)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		7,204	7,204 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>7,204</b>	<b>7,204</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(5,093)</b>	<b>7,204</b>	<b>2,111</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	56,352		56,352 18
<b>Total (Acct. 427):</b>	<b>56,352</b>	<b>0</b>	<b>56,352</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT ISSUANCE COSTS	3,324		3,324 19
<b>Total (Acct. 428):</b>	<b>3,324</b>	<b>0</b>	<b>3,324</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	13,461		13,461 21
<b>Total (Acct. 430):</b>	<b>13,461</b>	<b>0</b>	<b>13,461</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>73,137</b>	<b>0</b>	<b>73,137</b>
<b>NET INCOME:</b>	<b>159,385</b>	<b>(7,204)</b>	<b>152,181</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,486,717	334,311	1,821,028 24
<b>Total (Acct. 216):</b>	<b>1,486,717</b>	<b>334,311</b>	<b>1,821,028</b>
<b>Balance Transferred from Income (433):</b>			
Derived	159,385	(7,204)	152,181 25
<b>Total (Acct. 433):</b>	<b>159,385</b>	<b>(7,204)</b>	<b>152,181</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,646,102</b>	<b>327,107</b>	<b>1,973,209</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	638,170	0	0	0	<b>638,170</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>638,170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>638,170</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	96,706		<b>96,706</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>96,706</b>	<b>0</b>	<b>96,706</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	2.5	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,316,474	4,087,686	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	964,599	879,542	<b>2</b>
<b>Net Utility Plant</b>	<b>3,351,875</b>	<b>3,208,144</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	500	500	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>500</b>	<b>500</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	18,413	23,295	<b>6</b>
Special Funds (125)	309,218	327,768	<b>7</b>
<b>Total Other Property and Investments</b>	<b>328,131</b>	<b>351,563</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	81,194	35,431	<b>8</b>
Temporary Cash Investments (132)	220,380	275,185	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	137,864	132,842	<b>11</b>
Other Accounts Receivable (143)	6,884	546	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	63,904	52,014	<b>14</b>
Materials and Supplies (150)	15,647	19,901	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>525,873</b>	<b>515,919</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	27,441	30,765	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	962	598	<b>20</b>
<b>Total Deferred Debits</b>	<b>28,403</b>	<b>31,363</b>	
<b>Total Assets and Other Debits</b>	<b>4,234,282</b>	<b>4,106,989</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	532,624	532,624	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,973,209	1,821,028	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,505,833</b>	<b>2,353,652</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,105,000	1,155,000	<b>24</b>
Advances from Municipality (223)	250,018	280,556	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,355,018</b>	<b>1,435,556</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	107,293	10,235	<b>28</b>
Payables to Municipality (233)	70,433	104,752	<b>29</b>
Customer Deposits (235)	11,000	10,730	<b>30</b>
Taxes Accrued (236)	72,720	75,498	<b>31</b>
Interest Accrued (237)	13,666	14,229	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>275,112</b>	<b>215,444</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	98,319	102,337	<b>36</b>
<b>Total Deferred Credits</b>	<b>98,319</b>	<b>102,337</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,234,282</b>	<b>4,106,989</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,087,686	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,861,170	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	455,304	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>4,316,474</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	841,976	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	122,623	0	0	0	13
<b>Total Accumulated Provision</b>	<b>964,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,351,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	764,123				<b>764,123</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	91,483				<b>91,483</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,775				<b>4,775</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>96,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,258</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	18,405				<b>18,405</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>18,405</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,405</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>841,976</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>841,976</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	115,419				<b>115,419</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	7,204				<b>7,204</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>7,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,204</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>122,623</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,623</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Land owned by utility	500			500	2
<b>Total Nonutility Property (121)</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	15,647	19,901	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>15,647</b>	<b>19,901</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2002 WATER REVENUE BONDS	3,324	428	27,441	1
<b>Total</b>			<b>27,441</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	532,624	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>532,624</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
2002 WATER REVENUE BONDS	02/01/2002	10/01/2021	4.83%	1,105,000	1
<b>Total Bonds (Account 221):</b>				<b>1,105,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
2002 ADVANCE	07/01/2002	12/01/2012	5.00%	250,018	1
<b>Total for Account 223</b>				<b>250,018</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	75,498	1
<b>Accruals:</b>		
Charged water department expense	79,015	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>79,015</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	73,891	6
Social Security taxes	7,326	7
PSC Remainder Assessment	576	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>81,793</b>	
<b>Balance end of year</b>	<b>72,720</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
2002 WATER REVENUE BONDS	14,229	56,352	56,915	13,666	2
<b>Subtotal</b>	<b>14,229</b>	<b>56,352</b>	<b>56,915</b>	<b>13,666</b>	
<b>Advances from Municipality (223)</b>					
2002 ADVANCE	0	13,461	13,461	0	3
<b>Subtotal</b>	<b>0</b>	<b>13,461</b>	<b>13,461</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,229</b>	<b>69,813</b>	<b>70,376</b>	<b>13,666</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	18,413	2
<b>Total (Acct. 124):</b>	<b>18,413</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	37,943	3
WATER TOWER LEASE DEPOSIT	11,000	4
RESERVE ACCOUNT	126,134	5
CONSTRUCTION ACCOUNT	90,108	6
DEPRECIATION ACCOUNT	44,033	7
<b>Total (Acct. 125):</b>	<b>309,218</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	137,864	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>137,864</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	6,884	15
<b>Total (Acct. 143):</b>	<b>6,884</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS	4,882	16
VARIOUS OPERATING ITEMS FROM SEWER	3,321	17
RECEIVABLE FROM SEWER FOR JOINT METERING EXPENSES	11,339	18
VARIOUS OPERATING ITEMS FROM MUNICIPALITY	44,362	19
<b>Total (Acct. 145):</b>	<b>63,904</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY SURVEY AND INVESTIGATION	962	22
<b>Total (Acct. 183):</b>	<b>962</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO MUNICIPALITY FOR WAGES AND BENEFITS	41,683	23
CUSTOMER COLLECTIONS DUE TO SEWER	28,750	24
<b>Total (Acct. 233):</b>	<b>70,433</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	91,670	25
COMPENSATED ABSENSES	6,649	26
<b>Total (Acct. 253):</b>	<b>98,319</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,746,776	0	0	0	<b>3,746,776</b>	<b>1</b>
Materials and Supplies	17,774	0	0	0	<b>17,774</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	803,049	0	0	0	<b>803,049</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	94,216	0	0	0	<b>94,216</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,867,285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,867,285</b>	
Net Operating Income	209,270	0	0	0	<b>209,270</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.30%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.30%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	96,763	0	0	0	<b>96,763</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,093	0	0	0	<b>5,093</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>91,670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,670</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

N/A

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Acct 233- Amount represents wages and benefits owed to the city as well as customer billings collected on behalf of the sewer utility.

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Horicon Water Department  
Horicon, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Horicon Water Department, an enterprise fund of the City of Horicon as of December 31, 2005 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

Madison, Wisconsin  
March 3, 2006

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	583,393	581,522	1
<b>Total Sales of Water</b>	<b>583,393</b>	<b>581,522</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,909	1,859	2
Miscellaneous Service Revenues (471)	4,735	1,171	3
Rents from Water Property (472)	43,175	28,906	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,958	2,878	6
<b>Total Other Operating Revenues</b>	<b>54,777</b>	<b>34,814</b>	
<b>Total Operating Revenues</b>	<b>638,170</b>	<b>616,336</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	182	125	7
Pumping Expenses (620-625)	44,037	47,107	8
Water Treatment Expenses (630-635)	13,883	12,653	9
Transmission and Distribution Expenses (640-655)	65,360	44,785	10
Customer Accounts Expenses (901-904)	24,312	25,893	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	110,628	108,920	13
<b>Total Operation and Maintenance Expenses</b>	<b>258,402</b>	<b>239,483</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	91,483	84,029	14
Amortization Expense (404-407)		0	15
Taxes (408)	79,015	81,235	16
<b>Total Other Operating Expenses</b>	<b>170,498</b>	<b>165,264</b>	
<b>Total Operating Expenses</b>	<b>428,900</b>	<b>404,747</b>	
<b>NET OPERATING INCOME</b>	<b>209,270</b>	<b>211,589</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,280	65,842	230,755	4
Commercial	130	17,681	49,874	5
Industrial	27	71,437	105,006	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,437</b>	<b>154,960</b>	<b>385,635</b>	
Private Fire Protection Service (462)	7		9,402	7
Public Fire Protection Service (463)	2		176,752	8
Other Sales to Public Authorities (464)	18	3,099	11,604	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,464</b>	<b>158,059</b>	<b>583,393</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	176,752	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>176,752</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,909	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,909</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUE	4,735	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>4,735</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER LEASE	43,175	8
<b>Total Rents from Water Property (472)</b>	<b>43,175</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,958	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>4,958</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	<b>1</b>
Purchased Water (601)	0	0	<b>2</b>
Operation Supplies and Expenses (602)	0	0	<b>3</b>
Maintenance of Water Source Plant (605)	182	125	<b>4</b>
<b>Total Source of Supply Expenses</b>	<b>182</b>	<b>125</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	7,703	8,319	<b>5</b>
Fuel for Power Production (621)		0	<b>6</b>
Fuel or Power Purchased for Pumping (622)	32,188	31,183	<b>7</b>
Operation Supplies and Expenses (623)		0	<b>8</b>
Maintenance of Pumping Plant (625)	4,146	7,605	<b>9</b>
<b>Total Pumping Expenses</b>	<b>44,037</b>	<b>47,107</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	1,886	2,622	<b>10</b>
Chemicals (631)	9,530	7,502	<b>11</b>
Operation Supplies and Expenses (632)	1,234	1,117	<b>12</b>
Maintenance of Water Treatment Plant (635)	1,233	1,412	<b>13</b>
<b>Total Water Treatment Expenses</b>	<b>13,883</b>	<b>12,653</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	16,354	14,382	<b>14</b>
Operation Supplies and Expenses (641)	37	60	<b>15</b>
Maintenance of Distribution Reservoirs and Standpipes (650)	308	1,186	<b>16</b>
Maintenance of Mains (651)	27,229	9,874	<b>17</b>
Maintenance of Services (652)	7,030	1,614	<b>18</b>
Maintenance of Meters (653)	3,597	10,215	<b>19</b>
Maintenance of Hydrants (654)	9,919	4,929	<b>20</b>
Maintenance of Other Plant (655)	886	2,525	<b>21</b>
<b>Total Transmission and Distribution Expenses</b>	<b>65,360</b>	<b>44,785</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,985	4,079	<b>22</b>
Accounting and Collecting Labor (902)	21,559	21,033	<b>23</b>
Supplies and Expenses (903)	768	781	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>24,312</b>	<b>25,893</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	23,525	14,717	<b>27</b>
Office Supplies and Expenses (921)	2,095	1,689	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	15,814	31,026	<b>30</b>
Property Insurance (924)	4,823	4,588	<b>31</b>
Injuries and Damages (925)	2,627	2,591	<b>32</b>
Employee Pensions and Benefits (926)	52,449	43,267	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	5,654	7,480	<b>35</b>
Transportation Expenses (933)	3,023	3,177	<b>36</b>
Maintenance of General Plant (935)	618	385	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>110,628</b>	<b>108,920</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>258,402</b>	<b>239,483</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		72,720	75,498	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,607	1,719	2
<b>Net property tax equivalent</b>		<b>71,113</b>	<b>73,779</b>	
Social Security		7,326	6,697	3
PSC Remainder Assessment		576	759	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>79,015</b>	<b>81,235</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.205405				3
County tax rate	mills		6.175711				4
Local tax rate	mills		9.299973				5
School tax rate	mills		9.490660				6
Voc. school tax rate	mills		1.563606				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.735355</b>				10
Less: state credit	mills		1.271550				11
<b>Net tax rate</b>	mills		<b>25.463805</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.299973</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.054266</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.354239</b>				17
<b>Total Tax Rate</b>	mills		<b>26.735355</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.761323</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.463805</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.386179</b>				21
Utility Plant, Jan. 1	\$	<b>4,087,686</b>	4,087,686				22
Materials & Supplies	\$	<b>19,901</b>	19,901				23
<b>Subtotal</b>	\$	<b>4,107,587</b>	<b>4,107,587</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>4,107,587</b>	<b>4,107,587</b>				26
Assessment Ratio	dec.		0.913216				27
<b>Assessed Value</b>	\$	<b>3,751,114</b>	<b>3,751,114</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.386179</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>72,720</b>	<b>72,720</b>				30
Tax Equivalent per 1994 PSC Report	\$	44,843					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>72,720</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,600		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	2,800		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	90,146		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>95,546</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,800		12
Structures and Improvements (321)	281,963		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	251,654	0	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,789		20
<b>Total Pumping Plant</b>	<b>564,206</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,323		23
<b>Total Water Treatment Plant</b>	<b>8,323</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,600	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			2,800	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			90,146	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	95,546	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,800	12
Structures and Improvements (321)			281,963	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			251,654	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,789	20
<b>Total Pumping Plant</b>	0	0	564,206	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,323	23
<b>Total Water Treatment Plant</b>	0	0	8,323	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,950		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	743,412		26
Transmission and Distribution Mains (343)	1,492,888	93,250	27
Fire Mains (344)	0		28
Services (345)	269,170		29
Meters (346)	181,496	20,541	30
Hydrants (348)	183,566	12,399	31
Other Transmission and Distribution Plant (349)	1,049		32
<b>Total Transmission and Distribution Plant</b>	<b>2,873,531</b>	<b>126,190</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,480		35
Computer Equipment (391.1)	18,808		36
Transportation Equipment (392)	37,632		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	12,089	4,650	39
Laboratory Equipment (395)	2,263		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	8,280		42
SCADA Equipment (397.1)	0	116,353	43
Miscellaneous Equipment (398)	9,224		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>90,776</b>	<b>121,003</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,632,382</b>	<b>247,193</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,632,382</b>	<b>247,193</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,950	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			743,412	26
Transmission and Distribution Mains (343)	12,066		1,574,072	27
Fire Mains (344)			0	28
Services (345)			269,170	29
Meters (346)	5,405		196,632	30
Hydrants (348)	934		195,031	31
Other Transmission and Distribution Plant (349)			1,049	32
<b>Total Transmission and Distribution Plant</b>	<b>18,405</b>	<b>0</b>	<b>2,981,316</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			2,480	35
Computer Equipment (391.1)			18,808	36
Transportation Equipment (392)			37,632	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			16,739	39
Laboratory Equipment (395)			2,263	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			8,280	42
SCADA Equipment (397.1)			116,353	43
Miscellaneous Equipment (398)			9,224	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>211,779</b>	
<b>Total utility plant in service directly assignable</b>	<b>18,405</b>	<b>0</b>	<b>3,861,170</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>18,405</b>	<b>0</b>	<b>3,861,170</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	354,769		27
Fire Mains (344)	0		28
Services (345)	54,352		29
Meters (346)	0		30
Hydrants (348)	46,183		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>455,304</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>455,304</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>455,304</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			354,769 27
Fire Mains (344)			0 28
Services (345)			54,352 29
Meters (346)			0 30
Hydrants (348)			46,183 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>455,304</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>455,304</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>455,304</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			15,821	15,821	1
February			13,729	13,729	2
March			15,787	15,787	3
April			16,909	16,909	4
May			16,056	16,056	5
June			17,075	17,075	6
July			15,843	15,843	7
August			16,840	16,840	8
September			14,220	14,220	9
October			13,211	13,211	10
November			12,849	12,849	11
December			12,175	12,175	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>180,515</b>	<b>180,515</b>	
Less: Water sold				158,059	13
Volume pumped but not sold				22,456	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				3,500	16
Volume related to equipment/system malfunction				5,195	17
Non-utility volume NOT included in water sales				34	18
Total volume not sold but accounted for				8,729	19
Volume pumped but unaccounted for				13,727	20
Percent of water lost				8%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				814	24
Date of maximum: 7/19/2005					25
Cause of maximum:					26
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				188	27
Date of minimum: 11/25/2005					28
Total KWH used for pumping for the year				327,900	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
MILL STREET	#1	582	8	360,000	Yes	<b>1</b>
MILL STREET	#2	582	8	360,000	Yes	<b>2</b>
BARSTOW STREET	#3	725	12	720,000	Yes	<b>3</b>
CLINTON STREET	#4	786	21	1,440,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BARSTOW STREET #3	CLINTON STREET #4	MILL STREET #1	<b>1</b>
Location	BARSTOW STREET	CLINTON STREET	MILL STREET	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	D	R	<b>4</b>
Pump Manufacturer	LAYNE NW	AMERICAN TURBINE	LAYNE	<b>5</b>
Year Installed	1946	2004	1941	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	550	1,400	300	<b>8</b>
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	<b>9</b>
Year Installed	1946	2004	1941	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	50	200	10	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	MILL STREET #2			<b>14</b>
Location	MILL STREET			<b>15</b>
Purpose	P			<b>16</b>
Destination	R			<b>17</b>
Pump Manufacturer	LAYNE NW			<b>18</b>
Year Installed	1941			<b>19</b>
Type	CENTRIFUGAL			<b>20</b>
Actual Capacity (gpm)	300			<b>21</b>
Pump Motor or Standby Engine Mfr	G.E.			<b>22</b>
Year Installed	2004			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	10			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	CLINTON STREET	MILL STREET	TOWER HILL	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>4</b>
Year constructed	1975	1912	2003	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	150	0	186	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	200,000	103,700	400,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE			<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y			<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y			<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	176	0	0	0	176	1
M	D	4.000	12,401	0	0	0	12,401	2
M	D	6.000	54,733	33	1,226	0	53,540	3
P	D	8.000	36,137	1,193	0	0	37,330	4
P	D	10.000	14,287	0	0	0	14,287	5
M	D	12.000	11,072	0	0	0	11,072	6
<b>Total Within Municipality</b>			<b>128,806</b>	<b>1,226</b>	<b>1,226</b>	<b>0</b>	<b>128,806</b>	
<b>Total Utility</b>			<b>128,806</b>	<b>1,226</b>	<b>1,226</b>	<b>0</b>	<b>128,806</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,093	0	0	(14)	1,079	19	1
M	1.000	321	0	0	12	333	41	2
M	1.250	10	0	0	0	10	1	3
M	1.500	21	0	0	2	23	2	4
M	2.000	34	0	0	0	34	5	5
M	4.000	10	0	0	0	10	1	6
M	6.000	8	0	0	0	8	1	7
M	8.000	13	0	0	0	13	7	8
<b>Total Utility</b>		<b>1,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,510</b>	<b>77</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,066	145	99	327	1,439	145	1
0.750	325	0	0	(325)	0	0	2
1.000	42	0	0	0	42	0	3
1.250	0	0	0	0	0	0	4
1.500	30	0	0	0	30	2	5
2.000	20	0	0	0	20	6	6
3.000	4	1	1	0	4	1	7
4.000	5	0	0	0	5	3	8
6.000	2	0	0	0	2	2	9
8.000	0			2	2	2	10
10.000	0			1	1	1	11
<b>Total:</b>	<b>1,494</b>	<b>146</b>	<b>100</b>	<b>5</b>	<b>1,545</b>	<b>162</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,273	77	8	5	0	76	1,439	1
0.750	0	0	0	0	0	0	0	2
1.000	2	26	6	3	0	5	42	3
1.250	0	0	0	0	0	0	0	4
1.500	1	25	2	2	0	0	30	5
2.000	0	8	4	3	0	5	20	6
3.000	0	0	2	2	0	0	4	7
4.000	0	0	3	2	0	0	5	8
6.000	0	0	2	0	0	0	2	9
8.000					2		2	10
10.000					1		1	11
<b>Total:</b>	<b>1,276</b>	<b>136</b>	<b>27</b>	<b>17</b>	<b>3</b>	<b>86</b>	<b>1,545</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	254	3	3		254	2
<b>Total Fire Hydrants</b>	<b>254</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>254</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	254
Number of distribution system valves end of year:	170
Number of distribution valves operated during year:	50

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Acct 923 & 920: Variences are a result of switching from a contract operator. The utility now does work with the utility staff, leading to added wages and benefits and lower outside services.

Acct 651: more watermain breaks in an older section of the utility in 2005.

Acct 652: More repiars to services needed in and older section of the utility in 2005.

Acct 653: Less meters repaired due to the large number of replacements in 2005.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

A/C 397.1 - SCADA Equipment - The utility financed a SCADA system upgrade during 2005.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions financed by the utility.

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### Water Services (Page W-18)

Explain all reported Adjustments.

To adjust services reported to actual per count by the Utility.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

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### Meters (Page W-19)

Explain all reported adjustments.

Adjustments made to reconcile to physical count. Also, there are no 3/4" meters in the utility they have all been converted to 5/8".

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes

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